



## *Report to the Auburn City Council*

Action Item 15 Agenda Item No.
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City Manager's Approval <i>[Signature]</i>
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**To:** Honorable Mayor and City Council Members  
**From:** Robert Richardson, City Manager  
Andy Heath, Administrative Services Director  
**Date:** June 27, 2011  
**Subject:** Operating, Debt Service and Capital Project Budgets for  
Fiscal Year 2011-12

### *The Issue*

Shall the City Council authorize the revenue estimates and expenditure appropriations recommended by the City Manager for the operations of all City Funds for fiscal year 2011-12?

### *Action Requested*

Review and consider recommended appropriations for the City's General, Enterprise, Special Revenue, Capital Projects and Debt Service Funds for fiscal year 2011-12.

- 1) By RESOLUTION, adopt revenue estimates and expenditure appropriations for all City Funds for fiscal year 2011-12 as summarized in the fund schedules presented with the Fiscal Year 2011-12 Proposed Budget.
- 2) By RESOLUTION, establish a General Fund "cash reserve" in the amount of \$2,689,851 as summarized in the General Fund schedule presented with the Fiscal Year 2011-12 Proposed Budget.

### *Background*

As provided by Section 31.026(H) of Title 3 of the Auburn Municipal Code, the City Manager has compiled budget recommendations for City programs and projects for fiscal year 2011-12. As a means to develop the proposed budget, both the City Manager and the Administrative Services Director worked with department heads and management staff to review funding requests consistent with goals and objectives outlined by the City Council and maintaining efficient and effective service delivery to the community. Funding priorities were determined based on Council directives and goals, revenue generation, cost efficiency, cost recovery, project delivery and improved public service and efficiency.

### Analysis

The proposed budget outlines citywide revenue sources of \$16.86 million and Citywide expenditures of \$17.83 million. Taken as a whole, the proposed budget for fiscal year 2011-12 (FY 1112) includes \$3.59 million allocated to capital improvement and outlay activities – roughly 20% of all expenditures budgeted. Recommended capital expenditures include Fuel Island Repairs at the Auburn Airport, upgrades to the Auburn Oaks Lift Station, Design and Engineering for the Oxidation Ditch and Belt Press Improvements at the Sewer Facility, Palm Avenue Sidewalk Project, and \$400,000 towards the Mercy Housing Project. The FY 1112 spending plan also recommends an appropriation of approximately \$500,000 towards the City's Street Overlay Program.

It is important to recognize that the budget presented herein represents staff's recommendation of a spending plan consistent with estimated funding availability. Any carry-overs of unexpended capital improvements appropriated in FY1011 will be reconciled into the budget for FY1112 at midyear. Also, to the extent the State adopts a budget that adversely impacts local government revenue sources, staff will recommend additional budget balancing alternatives.

A discussion on key City funds follows below:

### General Fund

The proposed budget recommends General Fund revenues of approximately \$8 million and expenditures of approximately \$8 million. The proposed budget for the General Fund, without considering any potential impacts of the State's budget, once adopted, does not anticipate the use of unobligated fund balance (reserves) during the fiscal year.

General Fund revenues for FY 1112 are expected to be approximately 0.2% higher than those estimated to be received in FY 1011. This slight increase in revenues can be attributed to a minor increase in sales tax collections due to higher fuel prices and a one-time true-up of the state's triple-flip sales tax payment as offset by a projected decrease in property tax. A variety of factors, including the contraction of the national and state economies, the ongoing housing crisis, and the "credit crunch" continue to impact growth rates in the City's collections of sales taxes, property taxes and development-related revenues. Collections of property taxes are anticipated to decrease approximately 3% as a result of continuing declines forecasted in the City's assessed valuation. Sales tax is anticipated to increase by approximately 5% primarily due to increases in fuel prices and the expected opening of McCaulou's department store in July.

Taken as a whole, the General Fund spending plan for FY 1112 has been reduced by approximately 1.7% when compared to amounts anticipated to be expended in FY 1011, and approximately 4.8% when compared to FY 0910. To achieve this end, the City has implemented the following strategies over the course of last two fiscal years:

- Continued salary / benefit reductions of 10% (plus applicable benefit rollups) for elected officials, management and fire employees;
- Salary / benefit reductions implemented during FY1011 for the City's police officers and sergeants;
- Workforce reductions implemented in June 2009;
- Continued deferral of General Fund capital outlay ;
- Reductions in departmental services and supplies budgets; and
- Vacancy savings for unfilled positions / capital cost transfers / position reallocations.

As a means to develop and recommend a General Fund budget that balances anticipated revenues with expenditures (zero use of fund balance / reserves) for FY 1112, staff is recommending the following:

- Organizational changes to the Auburn Police Department:
  - o Deletion of an anticipated vacancy in the Police Captain position
  - o Filling of a currently vacant Police Sergeant's position
  - o Augmentation and filling of 1.0 FTE Police Sergeant to act in an administrative capacity as an alternative to the deleted Police Captain position;
- Deletion of a filled 1.0 FTE Administrative Assistant in the Community Development Department;
- Reallocation of 1.0 FTE Maintenance Worker II and 0.5 FTE Mechanic to augment City staff in the Sewer Fund's Collection System program; and
- Continued negotiation of cost-cutting measures with labor groups whose contracts are currently open.

City staff continues to work tirelessly to mitigate the impacts of the economic downturn on the City's General Fund and the need to use reserves. Staff continues to, however, monitor the progress of the State's budget development and the potential additional impacts that could be passed on to local governments once a State budget is adopted. State budget-balancing proposals currently considered include alternatives that could have a significant impact on the City's General Fund revenue base, including:

- Elimination of the COPS grants to local governments (\$100,000)
- Elimination of booking fee subvention to counties (\$67,130)
- Reforming and/or complete elimination of Redevelopment Agencies (\$135,887)
- Deferral of subvention payments to cities to increase State's cash flow

The proposed budget outlined herein does not include any reductions to revenues resulting from the ultimate adoption of the State budget. To the extent General Fund revenues are adversely impacted by the State budget, staff will address anticipated shortfalls with additional budget reduction recommendations.

Finally, the proposed budget outlines recommended General Fund designated reserve levels consistent with a reserve policy adopted by the City Council in October 2003. Designated reserves are recommended as follows:

- Reserve for Economic Uncertainties	\$2,250,000
- Reserve for Prepaid Self-Insurance Equity	484,194
- Unobligated Fund Balance (1)	<u>(44,343)</u>
Total General Fund Designated Reserves:	<u>\$2,689,851</u>

*(1) Unobligated Fund Balance will be readjusted after the close of the 2010-11 fiscal year consistent with actual fund balance usage/savings. Payments for compensated absence accruals due to terminated employees are made from Unobligated Fund Balance (the current outstanding liability is approximately \$1 million).*

Maintenance of adequate reserves demonstrates fiscal prudence to the extent the City is confronted with swings in business cycle uncertainty, natural disasters, and payments of long-term liabilities.

#### Airport Fund

It is anticipated that the Airport Fund will collect approximately \$608,000 in revenue during FY 11-12. Anticipated funding sources include recurring revenues and a residual receipt of \$37,835 in Airport Improvement Plan Entitlement Funds to offset funds used for the Airport Taxiway Sealcoating and Lighting projects. Expenditures of approximately \$400,000 include operations costs and \$75,000 in capital improvements related to the fuel island repairs, groundwater remediation and the East Hangar Project. The Airport is expected to have a fund balance of approximately \$479,000 at the end of FY 11-12.

#### Sewer Fund

It is anticipated that the Sewer Fund will collect approximately \$4.89 million in Sewer-related revenues during FY 11-12. Consistent with direction from the City Council, Sewer Use Fees will be increased to \$58.25 per EDU per month during FY 11-12. Major capital expenditures anticipated during FY 11-12 include \$900,000 towards the Auburn Oaks Lift Station upgrade project, \$150,000 towards the Oxidation Ditch project, \$250,000 towards Belt Press Improvements and \$500,000 towards recurring emergency sewer repairs.

The Sewer Fund is expected to have the following reserves at the end of FY 11-12:

- Reserve for WWTP UV Disinfection	\$1,995,000
- Reserve for Regionalization Study	250,000
- Reserve for WWTP Upgrade Project	450,000
- Reserve for SWRCB Loan Coverage	282,234
- Reserve for Upgrade Bond Debt Service	557,752
- Unobligated Fund Balance	<u>3,691,911</u>

Total Reserves: \$7,216,897

### Gas Tax Fund

It is anticipated that the Gas Tax Fund will collect scheduled Gas Tax payments and applicable interest earnings totaling approximately \$381,000. Typically, funds available for appropriation in the Gas Tax Fund have been used to maintain the City's street and traffic lights and streets maintenance programs, with the residual funding being allocated to the City's Street Overlay Program.

Staff recommends appropriating Gas Tax funds to cover the costs of eligible street maintenance programs typically borne by the General Fund, including street sweeping and street maintenance. Staff also recommends continuing to fund the street and traffic light program and contributing \$50,000 towards the City's Street Overlay Program using Gas Tax funds. Finally, the FY 11-12 budget recommends maintaining a \$183,000 fund balance to assure funds are readily available for future program expenditures.

### Transportation / Transit Funds

The City uses financing from a number of sources, including State and Federal programs, to build and maintain the street transportation and storm drain network. The Transportation Fund receives revenue through the Transportation Development Act Tax (TDA) and various grant programs. The FY 11-12 budget recommends \$595,000 in capital improvement expenditures, including the Street Overlay Program (\$450,000), the Palm Avenue Sidewalk Project (\$70,000) and the Hoffman Avenue Storm Drain Project (\$30,000).

The funding received through the TDA is typically first used to balance Transit Fund needs, with the remainder being allocated to the Transportation Fund. It is anticipated that the Transit Fund will receive \$48,355 in State Transit Assistance (STA) funds and will require \$254,181 in TDA funding to offset anticipated funding necessary to carry out the City's Transit program during FY 11-12. Staff has also recommended appropriations in the Transit Fund for a Transit Guide and the Mikkelsen Bus Shelter, both of which are grant funded.

Redevelopment / Low/Moderate Set Aside Funds

It is anticipated that the City will complete Phase II of the Auburn Urban Development Authority (AUDA) Streetscape Project during the first few months of FY 11-12. Funding for the Streetscape Project is appropriated from the FY 10-11 Redevelopment Budget (anything carried over into FY 11-12 will be allocated appropriately at mid-year).

Staff anticipates that the Redevelopment Fund will receive approximately \$535,000 in tax increment and interest earnings. The entire amount of this funding, in addition to the carryover fund balance available from FY 10-11, will be used to for debt service on the AUDA Bonds, the Low-Mod Housing Set Aside, mandated pass-throughs to other agencies and City administrative costs. To the extent AUDA funds are not available to cover all appropriated expenditures, less costs for administrative functions will be covered by AUDA funds.

It is further anticipated that the City's AUDA Low/Moderate Income Set Aside Fund will have a fund balance of approximately \$667,000 at the end of FY 11-12, and accounts for a \$400,000 appropriation to a the Mercy Housing Project during the coming fiscal year.

Community Development Block Grant (CDBG) Fund

The City received a \$500,000 grant from the State Housing and Community Development Department in July 2008. Approximately \$311,000 of these funds remains to be drawn down as new business development loans are approved. These funds, in addition to existing CDBG fund balances of \$288,000 are available for CDBG Program purposes.

HOME First Time Homebuyer / Rehabilitation Grant Fund

The City was awarded \$800,000 grant from the State Housing and Community Development Department in April 2011. These funds will be used within the City limits to assist first-time homebuyers and/or for housing rehabilitation loans consistent with established program parameters. It is anticipated that \$300,000 in loans will be awarded by the City in FY 11-12.

Solid Waste Management Funds

The Solid Waste Management Funds are used to account for recycling programs funded by State grants and program expenditures related to the City's closed landfill located at the Auburn Municipal Airport. Subsequent to City Council action taken in February 2009, 3.20% of the 4.71% franchise fee received by the Solid Waste Management Fund was reallocated to the General Fund for a period of three years. FY 11-12 will be the third year in which this reallocation takes place. It is anticipated that the Solid Waste Management Fund will have approximately \$703,000 in fund balance at the end of FY 11-12.

Facilities and Equipment Plan (FEP) Fund

It is anticipated that funds available in the FEP fund during FY 11-12 will be used towards the purchase of a replacement radios for the Public Works Department. Aside from this purchase, it is recommended that remaining FEP fund balance of approximately \$43,000 remain available for necessary capital outlay/replacement as the need arises during the fiscal year.

Fire Department Equipment Fund

Fund available in the City's Fire Department Equipment Fund are available specifically for Fire Department supplies and capital outlay. Revenues received into this fund are generated from State reimbursements for Auburn Fire staff participation in statewide mutual aid activities. It is anticipated that the Fire Department will utilize \$15,000 in available funding towards equipment replacement program needs.

Auburn School Park Preserve Fund

At the present time, the Auburn School Park Preserve Fund has a negative fund balance of \$396,378. The negative fund balance amount results from all applicable park-related expenditures as offset by all revenues and grant funding received. Staff is currently working to reconcile all costs incurred during the Park Preserve development phase, and every effort is being made to recover remaining amounts due.

**Alternatives Available to Council; Implications of Alternatives**

1. Accept the City Manager's Fiscal Year 2011-12 Proposed Budget recommendations, as submitted herein.
2. Modify specific appropriations pursuant to City Council discussion.

**Fiscal Impact**

The Fiscal Year 2011-12 Proposed Budget balances recommended expenditures with anticipated revenues and carryover/reserve monies available for all budgeted fund types.

Attachments

City of Auburn  
Budgeted Revenues / Expenditures / Fund Balance  
Fiscal Year 2011-12

	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE (INCLUDES RESERVES)</u>	<u>Capital Plan / Outlay</u>
<b>General Fund</b>	\$ 8,003,159	8,003,159	2,689,851	11,500
<b>Enterprise Funds</b>				
Airport	\$ 607,835	400,070	478,839	75,000
Sewer Service	4,894,327	5,718,734	7,216,897	2,415,000
<i>Total Enterprise Funds</i>	<u>\$ 5,502,162</u>	<u>6,118,804</u>	<u>7,695,736</u>	<u>2,490,000</u>
<b>Special Revenue Funds</b>				
Gas Tax	\$ 380,586	330,000	182,826	50,000
Transportation	363,135	666,810	88,510	595,000
Transit	319,036	380,500	-	16,500
AUDA Low / Mod	165,000	411,000	666,621	400,000
AUDA Redevelopment	535,000	651,234	(24,975)	-
Fire Department Equipment	5,000	15,000	38,054	15,000
Community Dvlpmnt Block Grant	378,162	325,000	294,904	-
HOME / First Time Homebuyers Grant	300,000	300,000	-	-
Solid Waste Management	61,000	181,000	702,891	-
State Law Enforcement Personnel	100,000	100,000	-	-
Facilities & Equipment	15,900	13,250	43,444	13,000
<i>Total Special Revenue Funds</i>	<u>\$ 2,622,819</u>	<u>3,373,794</u>	<u>1,992,275</u>	<u>1,089,500</u>
<b>Capital Projects Funds</b>				
Auburn School Park Preserve	\$ 396,378	-	-	-
<i>Total Capital Projects Funds</i>	<u>\$ 396,378</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Debt Service Funds</b>				
AUDA Debt Service	\$ 339,000	339,000	339,000	-
<i>Total Debt Service Funds</i>	<u>\$ 339,000</u>	<u>339,000</u>	<u>339,000</u>	<u>-</u>
<i>Total Citywide</i>	<u>\$ 16,863,518</u>	<u>17,834,757</u>	<u>12,716,862</u>	<u>3,591,000</u>
<i>Net Transfers</i>	<u>\$ 594,000</u>	<u>594,000</u>		
<i>Total Citywide Excluding Transfers</i>	<u>\$ 16,269,518</u>	<u>17,240,757</u>		



**City of Auburn**  
**Fiscal Year 2011-12 Recommended Budget**  
**General Fund Revenue and Expenditure Detail**

	2007-08 Actuals	2008-09 Actuals	2009-10 Actuals	2010-11 Estimated	2011-12 Recommended
<b>REVENUES</b>					
Taxes	\$ 7,545,026	6,734,773	5,891,017	6,211,883	6,275,459
Franchises	505,344	518,756	578,849	603,000	588,000
Licenses & Permits	335,078	288,561	310,766	268,700	248,700
Fines & Forfeitures	136,518	142,865	105,605	133,000	116,000
Interest Income	57,373	29,213	36,266	30,000	30,000
Property Rents & Leases	338,230	354,905	327,243	325,000	325,000
Other Government Agencies	246,149	224,903	333,092	209,000	214,000
Service Charges	239,204	126,157	116,624	83,500	97,500
Other Revenues	83,494	142,015	39,108	20,000	8,500
Other Financing Sources - Hwy 49 Relinquishment	-	150,000	-	-	-
Transfers-In	100,000	228,258	100,000	100,000	100,000
<b>Total Revenues</b>	<b>\$ 9,586,416</b>	<b>8,940,406</b>	<b>7,838,570</b>	<b>7,984,083</b>	<b>8,003,159</b>
<b>EXPENDITURES</b>					
City Council	\$ 63,801	69,609	60,051	61,515	68,948
Police	3,685,587	3,718,676	3,367,177	3,261,814	3,205,467
Fire	1,592,838	1,749,884	1,569,311	1,609,352	1,713,949
Community Development	673,207	559,720	411,335	369,408	313,065
Building Inspections	278,196	206,658	186,173	201,657	202,893
Information Technology	272,248	209,129	135,916	124,500	135,000
Public Works	1,913,244	1,467,367	1,212,941	1,201,795	1,031,955
City Manager	197,242	171,033	128,411	102,563	120,381
Support for Community Projects	47,460	42,273	55,519	47,023	68,050
City Clerk	105,645	117,365	106,304	108,240	95,773
Administrative Services	601,742	579,560	393,841	421,527	402,678
City Attorney	139,241	139,060	198,928	95,000	130,000
Insurance Program	332,227	278,206	234,030	177,500	148,000
Transfers-Out to Other Funds	-	-	-	-	-
PERS Obligation Bonds - Debt Service	333,571	347,925	344,282	358,631	367,000
Fiscal Year 2006-07 Street Overlay Project	-	-	-	-	-
Other Financing Uses - CalPERS Bonds	-	-	-	-	-
Appropriation for Contingencies	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 10,236,249</b>	<b>9,656,465</b>	<b>8,404,219</b>	<b>8,140,525</b>	<b>8,003,159</b>
Excess / (Deficit) of Revenues over Expenditures	\$ (649,833)	(716,059)	(565,649)	(156,442)	-
Add-back Contingency	-	-	-	-	-
One-time Revenues	-	-	-	-	-
One-time Transfers (to)/ from Reserves	-	-	-	-	-
Annual Net Excess / (Deficit)	\$ (649,833)	(716,059)	(565,649)	(156,442)	-
Beginning Fund Balance	\$ 4,777,834	4,128,001	3,411,942	2,846,293	2,689,851
Ending Fund Balance	\$ 4,128,001	3,411,942	2,846,293	2,689,851	2,689,851
<b>Less:</b>					
Capital - Street Overlay Project	-	-	-	-	-
Economic Uncertainties	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
Prepaid Self-Insurance Equity	396,476	454,785	484,194	484,194	484,194
Amount Not Obligated at Year End	\$ 1,481,525	707,157	112,099	(44,343)	(44,343)

**City of Auburn**  
**Fiscal Year 2011-12 Recommended Budget**  
**General Fund Revenue Account Detail**

Description	FY 0910 Actuals	FY 1011 Original Budget	FY 1011 Estimated	FY 1112 Recommended	% of Total
Property Taxes	\$ 2,265,113	2,275,000	2,197,000	2,131,090	26.6%
Property Tax in Lieu of Vehicle License Fee	906,815	880,000	845,456	820,456	10.3%
Sales Taxes	1,808,902	2,150,000	2,110,000	2,210,000	27.6%
ERAF in Lieu of Sales Tax	701,744	836,000	832,427	886,913	11.1%
Transient Occupancy Taxes	180,575	190,000	190,000	190,000	2.4%
Real Property Transfer Tax	27,868	24,000	37,000	37,000	0.5%
<b>TOTAL TAXES</b>	<b>\$ 5,891,017</b>	<b>6,355,000</b>	<b>6,211,883</b>	<b>6,275,459</b>	<b>78.4%</b>
Franchise - Gas & Electric	\$ 118,399	140,000	140,000	125,000	1.6%
Franchise - Solid Waste	370,640	380,000	370,000	370,000	4.6%
Franchise - Cable TV	89,810	89,000	93,000	93,000	1.2%
<b>TOTAL FRANCHISES</b>	<b>\$ 578,849</b>	<b>609,000</b>	<b>603,000</b>	<b>588,000</b>	<b>7.3%</b>
Business Licenses	\$ 154,200	155,000	150,000	150,000	1.9%
Dog Licenses	2,339	2,000	2,000	2,000	0.0%
<b>TOTAL LICENSES</b>	<b>\$ 156,539</b>	<b>157,000</b>	<b>152,000</b>	<b>152,000</b>	<b>1.9%</b>
Other Permits	\$ 7,311	6,000	6,000	6,000	0.1%
Home Occupancy Permits	583	500	500	500	0.0%
Building Permits	146,263	110,000	110,000	90,000	1.1%
SMIP Fees	70	200	200	200	0.0%
<b>TOTAL PERMITS</b>	<b>\$ 154,227</b>	<b>116,700</b>	<b>116,700</b>	<b>96,700</b>	<b>1.2%</b>
Traffic Fines	\$ 79,981	75,000	75,000	75,000	0.9%
Civil Fines	5,038	18,000	18,000	5,000	0.1%
Other Fines	15,005	15,000	15,000	15,000	0.2%
Parking Tickets	1,591	5,000	21,000	17,000	0.2%
Parking Lot / Space Permits	3,990	4,000	4,000	4,000	0.0%
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>\$ 105,605</b>	<b>117,000</b>	<b>133,000</b>	<b>116,000</b>	<b>1.4%</b>
Building Rents and Leases	\$ 327,243	340,000	325,000	325,000	4.1%
Interest Earnings	36,266	50,000	30,000	30,000	0.4%
<b>TOTAL INTEREST &amp; RENTALS</b>	<b>\$ 363,509</b>	<b>390,000</b>	<b>355,000</b>	<b>355,000</b>	<b>4.4%</b>
Motor Vehicle In-Lieu	\$ 39,504	52,000	52,000	52,000	0.6%
Public Safety - Proposition 172	145,499	174,000	144,000	154,000	1.9%
Law Enforcement & Fire Protection Grants	113,218	-	-	-	0.0%
Jail Booking Fee Reimbursement	-	-	-	-	0.0%
POST Training Reimbursement	12,813	10,000	10,000	5,000	0.1%
DHS Grant - Offset Livescan Costs	22,058	-	-	-	0.0%
Gas Tax (2107.5)	-	3,000	3,000	3,000	0.0%
<b>TOTAL FROM OTHER AGENCIES</b>	<b>\$ 333,092</b>	<b>239,000</b>	<b>209,000</b>	<b>214,000</b>	<b>2.7%</b>
Engineering Costs Recovered	\$ 27,904	10,000	15,000	15,000	0.2%
Planning & Engineering Services	7,634	-	-	-	0.0%
Plan Check Fees	56,657	47,500	47,500	47,500	0.6%
Planning & Zoning Fees	14,160	22,500	12,500	12,500	0.2%
Weed Abatement Fees	(1,341)	-	-	14,000	0.2%
E.I.R. Fees	4,863	3,000	1,000	1,000	0.0%
Fingerprint Processing Fees	6,747	7,500	7,500	7,500	0.1%
<b>TOTAL SERVICE CHARGES</b>	<b>\$ 116,624</b>	<b>90,500</b>	<b>83,500</b>	<b>97,500</b>	<b>1.2%</b>
<b>TOTAL OTHER REVENUES</b>	<b>\$ 39,108</b>	<b>35,000</b>	<b>20,000</b>	<b>8,500</b>	<b>0.1%</b>
<b>TOTAL TRANSFERS IN</b>	<b>\$ 100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>1.2%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 7,838,570</b>	<b>8,209,200</b>	<b>7,984,083</b>	<b>8,003,159</b>	<b>100.0%</b>

**City of Auburn**  
**Fiscal Year 2011-12 Recommended Budget**  
**General Fund**

**Departmental Expenditure Account Detail**

	<b>ACTUAL 2009-10</b>	<b>ESTIMATED 2010-11</b>	<b>PROPOSED 2011-12</b>
<b><u>City Council</u></b>			
Personal Services	\$ 52,040	53,465	58,398
Services and Supplies	8,011	8,050	10,550
Capital Outlay	-	-	-
<b>Total:</b>	<b>\$ 60,051</b>	<b>61,515</b>	<b>68,948</b>
<b><u>Public Safety</u></b>			
<b>Police</b>			
Personal Services	\$ 3,055,088	3,021,714	2,951,467
Services and Supplies	312,089	237,062	254,000
Capital Outlay	-	3,038	-
<b>Total:</b>	<b>\$ 3,367,177</b>	<b>3,261,814</b>	<b>3,205,467</b>
<b>Fire</b>			
Personal Services	\$ 1,408,900	1,425,702	1,518,299
Services and Supplies	158,919	182,505	195,650
Capital Outlay	1,492	1,145	-
<b>Total:</b>	<b>\$ 1,569,311</b>	<b>1,609,352</b>	<b>1,713,949</b>
<b><u>Community Development</u></b>			
<b>Community Development Administration</b>			
Personal Services	\$ 327,157	280,590	296,915
Services and Supplies	12,524	16,150	16,150
Capital Outlay	-	-	-
<b>Total:</b>	<b>\$ 339,681</b>	<b>296,740</b>	<b>313,065</b>
<b>Building Inspections</b>			
Personal Services	\$ 183,014	195,657	196,893
Services and Supplies	3,159	6,000	6,000
Capital Outlay	-	-	-
<b>Total:</b>	<b>\$ 186,173</b>	<b>201,657</b>	<b>202,893</b>
<b>Public Services Counter</b>			
Personal Services	\$ 71,645	72,668	-
Services and Supplies	9	-	-
Capital Outlay	-	-	-
<b>Total:</b>	<b>\$ 71,654</b>	<b>72,668</b>	<b>-</b>

**City of Auburn**  
**Fiscal Year 2011-12 Recommended Budget**  
**General Fund**

**Departmental Expenditure Account Detail**

	<b>ACTUAL 2009-10</b>	<b>ESTIMATED 2010-11</b>	<b>PROPOSED 2011-12</b>
<b><u>Public Works</u></b>			
<b>Public Works Administration &amp; Engineering</b>			
Personal Services	\$ 116,498	69,278	69,433
Services and Supplies	15,098	32,700	32,700
Capital Outlay	-	-	-
<b>Total:</b>	<b>\$ 131,596</b>	<b>101,978</b>	<b>102,133</b>
<b>Building Maintenance</b>			
Personal Services	\$ -	-	-
Services and Supplies	230,733	230,215	242,800
Capital Outlay	5,451	5,585	8,500
<b>Total:</b>	<b>\$ 236,184</b>	<b>235,800</b>	<b>251,300</b>
<b>Construction &amp; Maintenance</b>			
Personal Services	\$ 584,698	597,782	455,161
Services and Supplies	33,227	26,950	26,950
Capital Outlay	173	-	-
<b>Total:</b>	<b>\$ 618,098</b>	<b>624,732</b>	<b>482,111</b>
<b>Yard &amp; Shop</b>			
Personal Services	\$ 147,447	152,085	106,211
Services and Supplies	57,699	65,700	68,700
Capital Outlay	-	-	-
<b>Total:</b>	<b>\$ 205,146</b>	<b>217,785</b>	<b>174,911</b>
<b>Stormwater Management</b>			
Personal Services	\$ -	-	-
Services and Supplies	21,292	21,500	21,500
Capital Outlay	625	-	-
<b>Total:</b>	<b>\$ 21,917</b>	<b>21,500</b>	<b>21,500</b>
<b><u>Strategic Support</u></b>			
<b>City Manager</b>			
Personal Services	\$ 83,109	77,713	82,531
Services and Supplies	45,302	24,850	34,850
Capital Outlay	-	-	3,000
<b>Total:</b>	<b>\$ 128,411</b>	<b>102,563</b>	<b>120,381</b>

**City of Auburn**  
**Fiscal Year 2011-12 Recommended Budget**  
**General Fund**

**Departmental Expenditure Account Detail**

	<b>ACTUAL 2009-10</b>	<b>ESTIMATED 2010-11</b>	<b>PROPOSED 2011-12</b>
<b><u>Strategic Support, cont.</u></b>			
<b>Support for Community Projects</b>			
Personal Services	\$ -	-	-
Services and Supplies	55,519	47,023	68,050
Capital Outlay	-	-	-
<b>Total:</b>	<b>\$ 55,519</b>	<b>47,023</b>	<b>68,050</b>
<b>Finance / Administrative Services</b>			
Personal Services	\$ 301,638	319,527	300,178
Services and Supplies	92,203	102,000	102,500
Capital Outlay	-	-	-
<b>Total:</b>	<b>\$ 393,841</b>	<b>421,527</b>	<b>402,678</b>
<b>City Clerk</b>			
Personal Services	\$ 96,988	86,540	86,073
Services and Supplies	9,316	21,700	9,700
Capital Outlay	-	-	-
<b>Total:</b>	<b>\$ 106,304</b>	<b>108,240</b>	<b>95,773</b>
<b>Information Technology</b>			
Personal Services	\$ 413	-	-
Services and Supplies	115,989	119,553	135,000
Capital Outlay / Contingency	19,514	4,947	-
<b>Total:</b>	<b>\$ 135,916</b>	<b>124,500</b>	<b>135,000</b>
<b>City Attorney</b>			
Personal Services	\$ -	-	-
Services and Supplies	198,928	95,000	130,000
Capital Outlay	-	-	-
<b>Total:</b>	<b>\$ 198,928</b>	<b>95,000</b>	<b>130,000</b>
<b>Insurance Program</b>			
Personal Services	\$ -	-	-
Services and Supplies	234,030	177,500	148,000
Capital Outlay	-	-	-
<b>Total:</b>	<b>\$ 234,030</b>	<b>177,500</b>	<b>148,000</b>
<b>Transfers Out</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
<b>Appropriation for Contingencies</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
<b>Debt Service - CalPERS Pension Bonds</b>	<b>\$ 344,282</b>	<b>358,631</b>	<b>367,000</b>
<b>Total Appropriations - General Fund</b>	<b>\$ 8,404,219</b>	<b>\$ 8,140,525</b>	<b>\$ 8,003,159</b>

**City of Auburn**  
**Fiscal Year 2011-12 Recommended Budget**  
**Airport Enterprise Fund (Fund 02)**

	<b>ACTUAL 2009-10</b>	<b>ORIGINAL BUDGET 2010-11</b>	<b>ESTIMATED ACTUAL 2010-11</b>	<b>RECOMMENDED 2011-12</b>
<b>Revenues:</b>				
Property Taxes	\$ 30,272	30,000	25,000	25,000
Land Rental	450,272	460,000	440,000	440,000
Interest Earned	930	4,000	4,000	4,000
Airport Improvement Grant ( FAA Grant)	-	660,000	568,481	37,835
Airport Improvement Grant (State Match)	-	-	-	-
State of California Aid to Airports Program	-	-	-	-
Developer Reimbursements	213,203	-	-	-
FBO & Aviation Fuel Sales	79,845	15,000	15,000	10,000
FBO Tie Down Spaces	44,939	45,000	45,000	40,000
Hangar Rental	38,280	42,000	42,000	42,000
Office Rental	8,225	8,000	7,500	9,000
Miscellaneous	2,986	3,500	3,500	-
Interfund Loan Proceeds	-	-	-	-
<i>Total:</i>	<u>\$ 868,952</u>	<u>1,267,500</u>	<u>1,150,481</u>	<u>607,835</u>
<b>Expenditures:</b>				
Administrative Expense - Staff Costs	\$ 31,451	45,000	38,450	35,000
Airport Operations	245,449	200,000	175,070	175,070
Debt Service	115,755	115,000	115,000	115,000
Capital Projects	145,945	790,000	673,608	75,000
Capital Equipment	-	-	-	-
Property Tax Fees	-	-	-	-
Interfund Loan Payback	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 538,600</u>	<u>1,150,000</u>	<u>1,002,128</u>	<u>400,070</u>
Excess (deficit) of revenues over expenditures	\$ 330,352	117,500	148,353	207,765
Beginning Fund Balance	(207,631)	122,721	122,721	271,074
Ending Fund Balance	<u>\$ 122,721</u>	<u>240,221</u>	<u>271,074</u>	<u>478,839</u>
<b>Personal Services Allocation</b>				
	<b>AUTHORIZED 2009-10</b>	<b>AUTHORIZED 2010-11</b>	<b>RECOMMENDED 2011-12</b>	
Airport Manager	0.0	0.0	0.0	
<i>Total:</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	

**City of Auburn**  
**Fiscal Year 2011-12 Recommended Budget**  
**Airport Enterprise Fund (Fund 02)**  
**Capital Account Detail - Funding Sources and Uses**

	<b>ACTUAL 2009-10</b>	<b>ORIGINAL BUDGET 2010-11</b>	<b>ESTIMATED ACTUAL 2010-11</b>	<b>RECOMMENDED 2011-12</b>
<b>Capital Revenue Sources</b>				
FAA Grant Revenues				
AIP (Taxiway Lighting & Resurfacing)	\$ -	660,000	568,481	37,835
Capital Reimbursements				
Waterline Developer Reimbursements	213,203	-	-	-
<i>Total:</i>	<u>\$ 213,203</u>	<u>660,000</u>	<u>568,481</u>	<u>37,835</u>
<b>Capital Expenditures</b>				
63047 - Land Acquisition	\$ -	-	-	-
63048 - East End Hanger Project	69,262	25,000	20,000	20,000
63049 - East Access Road	-	-	-	-
63052 - Airport Master Plan	-	-	-	-
65020 - Airport Waterline Project	36,337	-	-	-
66001 - Groundwater Remediation	14,277	45,000	9,634	15,000
66002 - Airport Drainage Project	-	-	-	-
63760 - Fuel Island Repairs	-	-	-	40,000
66750 - Taxiway Lighting / Resurfacing	26,069	720,000	643,974	-
<i>Total:</i>	<u>\$ 145,945</u>	<u>790,000</u>	<u>673,608</u>	<u>75,000</u>
Net Capital Inflow / (Outflow)	<u>\$ 67,258</u>	<u>(130,000)</u>	<u>(105,127)</u>	<u>(37,165)</u>

**City of Auburn**  
**Fiscal Year 2011-12 Recommended Budget**  
**Sewer Enterprise Fund (Fund 11)**

	<b>ACTUAL 2009-10</b>	<b>ORIGINAL BUDGET 2010-11</b>	<b>ESTIMATED ACTUAL 2010-11</b>	<b>RECOMMENDED 2011-12</b>
<b>Revenues:</b>				
Sewer Service Charges	\$ 4,610,457	4,570,000	4,650,000	4,734,327
Sewer Connection Fees	29,081	10,000	42,203	35,000
Sewer Development Fees	(33,456)	-	-	-
Interest Income	162,832	150,000	100,000	125,000
Miscellaneous Income	-	-	-	-
Debt Proceeds	8,213,768	-	-	-
<i>Total:</i>	<u>\$ 12,982,682</u>	<u>4,730,000</u>	<u>4,792,203</u>	<u>4,894,327</u>
<b>Expenditures:</b>				
Administrative Expense - Staff Costs	\$ 223,808	250,000	238,500	350,000
Materials and Services	311,353	390,550	338,861	400,000
Contract Operations	1,677,244	1,610,000	1,575,000	1,700,000
Debt Service	927,440	853,734	853,734	853,734
Capital Projects	4,899,885	2,846,000	3,093,750	2,325,000
Capital Outlay	41,455	110,000	97,932	90,000
Mandatory Minimum Penalties	-	100,000	141,000	-
Bond Closing Costs	-	-	-	-
<i>Total:</i>	<u>\$ 8,081,185</u>	<u>6,160,284</u>	<u>6,338,777</u>	<u>5,718,734</u>
Excess (deficit) of revenues over expenditures	\$ 4,901,497	(1,430,284)	(1,546,574)	(824,407)
Beginning Fund Balance	4,686,381	9,587,878	9,587,878	8,041,304
Less:				
Reserve for WWTP UV Disinfection	1,995,000	1,995,000	1,995,000	1,995,000
Reserve for Regionalization Study	250,000	250,000	250,000	250,000
Reserve for WWTP Upgrade Project	3,317,903	1,545,772	1,017,903	450,000
General Reserve (8%) - SWRCB Loans	282,234	282,234	282,234	282,234
Debt Service Reserve - Upgrade Project Bonds	557,752	557,752	557,752	557,752
Ending Fund Balance	<u>\$ 3,184,989</u>	<u>3,526,836</u>	<u>3,938,415</u>	<u>3,681,911</u>
<b>Personal Services Allocation</b>				
	<b>AUTHORIZED 2009-10</b>	<b>AUTHORIZED 2010-11</b>	<b>AUTHORIZED 2011-12</b>	
Associate Civil Engineer	1.0	1.0	1.0	
Engineering Tech II	1.0	1.0	1.0	
Maintenance Worker II	1.0	1.0	2.0	
Mechanic	0.0	0.0	0.5	
<i>Total:</i>	<u>3.0</u>	<u>3.0</u>	<u>4.5</u>	



**City of Auburn**  
**Fiscal Year 2011-12 Recommended Budget**  
**Sewer Enterprise Fund (Fund 11)**  
**Capital Expenditure Detail**

	ACTUAL 2009-10	ORIGINAL BUDGET 2010-11	ESTIMATED ACTUAL 2010-11	RECOMMENDED 2011-12
<b>Capital Expenditures</b>				
63856 - Auburn Ravine Sampling	\$ 8,443	10,000	5,000	10,000
63871 - Old WWTP Demolition	-	6,000	-	-
63894 - Village Lane/Fulweiler Sewer	234	-	-	-
63895 - Lift Station Repairs	11,232	20,000	18,000	20,000
63899 - Emergency Sewer Repair Projects	446,417	500,000	200,000	500,000
63901 - Sewer Map Updates	820	10,000	1,500	15,000
63903 - WWTP - Repairs / Projects	47,234	100,000	2,000	50,000
63913 - Gunite Ditch - WWTP	-	15,000	-	-
63914 - NPDES Permit Renewal	2,934	100,000	25,000	50,000
65001 - Back Flow Preventer Device	-	10,000	2,000	-
65008 - Vintage Oaks Liftstation	448,181	100,000	50,000	-
63702 - WWTP Upgrade / UV Project	3,840,563	1,400,000	2,300,000	125,000
63703 - Falcons Point Lift Station	25,174	200,000	430,000	75,000
66000 - Jury Parking Lot	25,034	-	-	-
66003 - Vactor Truck Repower	22,232	-	250	-
63896 - WWTP Solar Project	21,387	-	-	-
XXXXXX - Belt Press Improvements	-	180,000	25,000	250,000
XXXXXX - Electric Street Sewer	-	50,000	10,000	50,000
XXXXXX - Monticello Lift Station	-	65,000	-	-
XXXXXX - Auburn Oaks Lift Station	-	80,000	25,000	900,000
XXXXXX - SSMP Upgrades	-	-	-	10,000
XXXXXX - Diamond Ridge Lift Station	-	-	-	10,000
XXXXXX - Oxidation Ditch	-	-	-	150,000
XXXXXX - Aeration Improvements	-	-	-	25,000
XXXXXX - Contract Operations RFP	-	-	-	50,000
XXXXXX - Source Control Program	-	-	-	20,000
XXXXXX - I&I Reduction Program	-	-	-	15,000
<b>Total:</b>	<b>\$ 4,899,885</b>	<b>2,846,000</b>	<b>3,093,750</b>	<b>2,325,000</b>

**City of Auburn**  
**Fiscal Year 2011-12 Recommended Budget**  
**Gas Tax Fund (Fund 21)**

	<b>ACTUAL 2009-10</b>	<b>ORIGINAL BUDGET 2010-11</b>	<b>ESTIMATED ACTUAL 2010-11</b>	<b>RECOMMENDED 2011-12</b>
<b>Revenues:</b>				
CA Gas Tax Section 2105	\$ 72,330	70,452	70,452	71,590
CA Gas Tax Section 2106	59,775	58,984	58,984	57,279
CA Gas Tax Section 2107	96,257	93,855	93,855	95,271
CA Gas Tax Section 2107.5	3,000	3,000	3,000	3,000
Proposition 42 Funds (Section 2103)	121,833	132,177	132,177	150,446
Interest Income	7,769	10,750	5,000	3,000
<i>Total:</i>	<u>\$ 360,964</u>	<u>369,218</u>	<u>363,468</u>	<u>380,586</u>
<b>Expenditures:</b>				
Public Works Staff Allocations	\$ 2,288	10,000	75,000	85,000
Service and Supplies	167,879	195,000	190,000	195,000
Capital Projects	9,502	400,000	421,971	50,000
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ 179,669</u>	<u>605,000</u>	<u>686,971</u>	<u>330,000</u>
Excess (deficit) of revenues over expenditures	\$ 181,295	(235,782)	(323,503)	50,586
Beginning Fund Balance	274,448	455,743	455,743	132,240
Ending Fund Balance	<u>\$ 455,743</u>	<u>219,961</u>	<u>132,240</u>	<u>182,826</u>

**Capital Expenditure Detail**

	<b>ACTUAL 2009-10</b>	<b>ORIGINAL BUDGET 2010-11</b>	<b>ESTIMATED ACTUAL 2010-11</b>	<b>RECOMMENDED 2011-12</b>
<b>Capital Expenditures</b>				
50000 - Machinery and Equipment	\$ 9,502	-	-	-
63011 - Paving Projects	-	-	-	-
67014 - FY1011 Annual Street Overlay	-	400,000	421,971	-
XXXXXX - FY 1112 Annual Street Overlay	-	-	-	50,000
<i>Total:</i>	<u>\$ 9,502</u>	<u>400,000</u>	<u>421,971</u>	<u>50,000</u>

**City of Auburn**  
**Fiscal Year 2011-12 Recommended Budget**  
**Transportation Fund (Fund 26)**

	<b>ACTUAL 2009-10</b>	<b>ORIGINAL BUDGET 2010-11</b>	<b>ESTIMATED ACTUAL 2010-11</b>	<b>RECOMMENDED 2011-12</b>
<b>Revenues:</b>				
Transportation Tax, TDA	\$ 34,228	66,348	174,946	295,635
Air Pollution Grant	-	12,200	12,200	-
State Grant (Safe Routes to School)	-	65,000	50,714	-
Federal Funding, RSTP	106,251	-	-	-
Interest Income	16,656	-	5,500	4,500
Other Revenues / State Grant Sources	202,049	245,038	190,000	63,000
ARRA Funds - RSTP Exchange	393,538	-	-	-
SB1266 Proposition 1B Allocation	-	-	-	-
Transfers-In	-	-	-	-
<i>Total:</i>	<u>\$ 752,722</u>	<u>388,586</u>	<u>433,360</u>	<u>363,135</u>
<b>Expenditures:</b>				
Administrative Expense	\$ -	-	-	-
Materials and Services	45,813	79,500	65,000	65,000
Debt Service	13,620	13,620	13,620	6,810
Capital Projects	644,944	624,427	493,060	595,000
Capital Outlay	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 704,377</u>	<u>717,547</u>	<u>571,680</u>	<u>666,810</u>
Excess (deficit) of revenues over expenditures	\$ 48,345	(328,961)	(138,320)	(303,675)
Beginning Fund Balance	482,160	530,505	530,505	392,185
Less:				
Deferred Revenue - Transportation Projects	116,388	201,544	392,185	88,510
Deferred Revenue - Proposition 1B Funding	186,027	-	-	-
Ending Fund Balance	<u>\$ 228,090</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Auburn**  
**Fiscal Year 2011-12 Recommended Budget**  
**Transportation Fund (Fund 26)**  
**Capital Expenditure Detail**

	<b>ACTUAL 2009-10</b>	<b>ORIGINAL BUDGET 2010-11</b>	<b>ESTIMATED ACTUAL 2010-11</b>	<b>RECOMMENDED 2011-12</b>
<b>Capital Expenditures</b>				
63011 - Paving Projects - Public Works Dept.	\$ 43,300	75,000	44,913	75,000
63255 - Hale Street @ Orange Street Drain	8,334	-	-	-
63299 - Emergency Repairs - Storm Drains	12,386	10,000	13,000	10,000
63501 - Sidewalk Repairs - Residential	910	15,000	2,000	10,000
63503 - Roadway Overlay Projects	204	-	-	-
63510 - City Pavement Marking Project	13,517	20,000	-	20,000
63515 - Multimodal Rail Station	580	-	-	-
63516 - Borland Intersection Improvements	231,392	-	-	-
65012 - Storm Drain Channel - Downtown	-	5,000	3,000	5,000
66004 - FY0809 Street Overlay Project	12,801	-	-	-
66005 - Palm Avenue Sidewalk Project	1,297	65,000	56,094	70,000
66017 - FY0910 Street Overlay Project	320,223	-	-	-
67014 - FY1011 Street Overlay Project	-	141,251	144,488	-
67015 - Bike Racks / Outreach	-	11,800	8,565	-
67016 - Street Sweeper	-	281,376	221,000	-
XXXXX - FY1112 Street Overlay Project	-	-	-	375,000
XXXXX - Hoffman Ave Storm Drain	-	-	-	30,000
<b>Total:</b>	<b>\$ 644,944</b>	<b>624,427</b>	<b>493,060</b>	<b>595,000</b>

**City of Auburn**  
**Fiscal Year 2011-12 Recommended Budget**  
**Transit Fund (Fund 27)**

	<b>ACTUAL 2009-10</b>	<b>ORIGINAL BUDGET 2010-11</b>	<b>ESTIMATED ACTUAL 2010-11</b>	<b>RECOMMENDED 2011-12</b>
<b>Revenues:</b>				
Transportation Tax LTF (Article 4)	\$ 395,155	350,702	350,702	254,181
Transportation Tax STA	7,736	-	57,931	48,355
Interest Income	(2,938)	-	-	-
Fare Box Revenues	30,172	33,000	30,000	-
Other Revenues (FTA)	-	282,088	233,297	-
Equipment Grants	-	-	-	-
Proposition 1B - PTMISEA	-	22,835	-	-
Miscellaneous Revenues	-	29,112	37,777	16,500
<i>Total:</i>	<u>\$ 430,125</u>	<u>717,737</u>	<u>709,707</u>	<u>319,036</u>
<b>Expenditures:</b>				
Administrative Expense	\$ 301,356	285,000	285,000	285,000
Materials and Services	61,308	80,000	65,000	65,000
Debt Service	15,073	15,000	14,000	14,000
Capital Projects	-	316,494	268,998	16,500
Capital Outlay	-	3,500	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 377,737</u>	<u>699,994</u>	<u>632,998</u>	<u>380,500</u>
Excess (deficit) of revenues over expenditures	\$ 52,388	17,743	76,709	(61,464)
Beginning Fund Balance	(67,633)	(15,245)	(15,245)	61,464
Less:				
Deferred Revenue - Transportation Use	-	-	-	-
Ending Fund Balance	<u>\$ (15,245)</u>	<u>2,498</u>	<u>61,464</u>	<u>-</u>
<b>Personal Services Allocation</b>				
	<b>AUTHORIZED 2009-10</b>	<b>AUTHORIZED 2010-11</b>	<b>RECOMMENDED 2011-12</b>	
Bus Driver	2.5	2.5	2.5	
Transit Supervisor	1.0	1.0	1.0	
Analyst / Transit Manager	1.0	1.0	1.0	
<i>Total:</i>	<u>4.5</u>	<u>4.5</u>	<u>4.5</u>	

**City of Auburn**  
**Fiscal Year 2011-12 Recommended Budget**  
**Transit Fund (Fund 27)**  
**Capital Expenditure Detail**

	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATED</u>	<u>RECOMMENDED</u>
	<u>2009-10</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>2011-12</u>
<u>Capital Expenditures</u>		<u>2010-11</u>	<u>2010-11</u>	
50301 - Capital Projects - Buildings	\$ -	-	-	-
50302 - Vehicles	-	286,423	247,514	-
66006 - Elder's Station Surveillance	-	10,000	10,310	-
67018 - Auburn Ravine Bus Shelter	-	11,030	-	-
67017 - Corp Yard Surveillance Project	-	9,041	11,174	-
XXXXXX - Mikkleson Bus Shelter	-	-	-	10,000
XXXXXX - Transit Guide	-	-	-	6,500
<i>Total:</i>	<u>\$ -</u>	<u>316,494</u>	<u>268,998</u>	<u>16,500</u>

**City of Auburn**  
**Fiscal Year 2011-12 Recommended Budget**  
**Auburn Urban Development Authority (Redevelopment) Fund (Fund 35)**

	<b>ACTUAL 2009-10</b>	<b>ORIGINAL BUDGET 2010-11</b>	<b>ESTIMATED ACTUAL 2010-11</b>	<b>RECOMMENDED 2011-12</b>
<b>Revenues:</b>				
Property Taxes	\$ 644,189	620,000	520,000	520,000
Interest Income	109,857	45,000	40,000	15,000
Other Revenues	-	-	-	-
Proceeds of Bonds	-	-	-	-
<i>Total:</i>	<u>\$ 754,046</u>	<u>665,000</u>	<u>560,000</u>	<u>535,000</u>
<b>Expenditures:</b>				
Administrative Expense	\$ 155,925	150,000	140,000	140,000
Professional / Contractual Services	39,992	25,000	50,000	-
Special Projects	-	-	-	-
Debt Service	2,234	2,234	2,234	2,234
Capital Projects	2,596,185	1,000,000	1,916,825	-
AB1290 Pass-Throughs	14,142	15,000	15,000	15,000
Redevelopment Funding Shift - State	276,557	65,000	56,938	-
Transfers-Out for Low / Mod Set Aside	187,142	165,000	160,000	155,000
Transfers-out for Debt Service	325,903	339,000	336,000	339,000
Bond Closing Costs	-	-	-	-
<i>Total:</i>	<u>\$ 3,598,080</u>	<u>1,761,234</u>	<u>2,676,997</u>	<u>651,234</u>
Excess (deficit) of revenues over expenditures	\$ (2,844,034)	(1,096,234)	(2,116,997)	(116,234)
Beginning Fund Balance	5,052,290	2,208,256	2,208,256	91,259
Less:				
Restricted Cash - Bond Proceeds	1,617,152	615,525	-	-
Restricted Cash - Pass Through Deferred	5,969	5,969	5,969	5,969
Ending Fund Balance	<u>\$ 585,135</u>	<u>490,528</u>	<u>85,290</u>	<u>(30,944)</u>

**Capital Expenditure Detail**

	<b>ACTUAL 2009-10</b>	<b>ORIGINAL BUDGET 2010-11</b>	<b>ESTIMATED ACTUAL 2010-11</b>	<b>RECOMMENDED 2011-12</b>
<b>Capital Expenditures</b>				
65021 - Lincoln Way Streetscape	\$ 2,364,863	1,000,000	20,000	-
65022 - Streetscape Phase II	-	-	1,595,000	-
65023 - Old City Hall Renovation	-	-	149,000	-
65024 - Old Town Firehouse Project	-	-	148,000	-
66006 - Elder Station Structure	-	-	4,825	-
68000 - Nevada Street Improvements	-	-	-	-
66000 - Jury Parking Lot	231,322	-	-	-
<i>Total:</i>	<u>\$ 2,596,185</u>	<u>1,000,000</u>	<u>1,916,825</u>	<u>-</u>

**City of Auburn**  
**Fiscal Year 2011-12 Recommended Budget**  
**Auburn Urban Development Authority Low / Mod Set-Aside Fund (Fund 34)**

	<b>ACTUAL 2009-10</b>	<b>ORIGINAL BUDGET 2010-11</b>	<b>ESTIMATED ACTUAL 2010-11</b>	<b>RECOMMENDED 2011-12</b>
<b>Revenues:</b>				
Interest Income	\$ 14,424	15,000	10,000	10,000
Other Revenues	-	-	-	-
Transfers-In from Other Funds	187,142	165,000	160,000	155,000
<i>Total:</i>	<u>\$ 201,566</u>	<u>180,000</u>	<u>170,000</u>	<u>165,000</u>
<b>Expenditures:</b>				
Administrative Expense	\$ 865	-	-	1,000
Contactual Services	9,900	5,000	8,000	10,000
Debt Service	-	-	-	-
Capital Projects	-	300,000	-	400,000
<i>Total:</i>	<u>\$ 10,765</u>	<u>305,000</u>	<u>8,000</u>	<u>411,000</u>
Excess (deficit) of revenues over expenditures	\$ 190,801	(125,000)	162,000	(246,000)
Beginning Fund Balance	559,820	750,621	750,621	912,621
Ending Fund Balance	<u>\$ 750,621</u>	<u>625,621</u>	<u>912,621</u>	<u>666,621</u>



**City of Auburn**  
**Fiscal Year 2011-12 Recommended Budget**  
**Community Development Block Grant Funds (Fund 66)**

	<b>ACTUAL 2009-10</b>	<b>ORIGINAL BUDGET 2010-11</b>	<b>ESTIMATED ACTUAL 2010-11</b>	<b>RECOMMENDED 2011-12</b>
<b>Revenues:</b>				
Interest Income	\$ 5,124	5,000	4,000	5,000
Re-use Monies - Small Business Loans	123,919	130,000	52,000	62,000
Program Income Grant Funding	168,944	331,056	19,894	311,162
CDBG Grant Income - Boys & Girls Club	-	-	-	-
<i>Total:</i>	<u>\$ 297,987</u>	<u>466,056</u>	<u>75,894</u>	<u>378,162</u>
<b>Expenditures:</b>				
Administrative Expenses - RLF Small Business	\$ 74,673	65,000	30,000	50,000
Re-use Loans RLF - Small Business	105,000	300,000	-	275,000
CDBG Grant Expenditures - Boys & Girls Club	-	-	-	-
<i>Total:</i>	<u>\$ 179,673</u>	<u>365,000</u>	<u>30,000</u>	<u>325,000</u>
Excess (deficit) of revenues over expenditures	\$ 118,314	101,056	45,894	53,162
Beginning Fund Balance	123,428	241,742	241,742	241,742
Less:				
Deferred Revenue - Revolving Fund Available	-	-	-	-
Ending Fund Balance	<u>\$ 241,742</u>	<u>342,798</u>	<u>287,636</u>	<u>294,904</u>

**Note:** The City of Auburn CDBG Revolving Loan Fund was awarded a \$500,000 grant effective in July 2008.

**City of Auburn**  
**Fiscal Year 2011-12 Recommended Budget**  
**HOME FTHB / Rehabilitation Grant Funds (Fund 65)**

	ACTUAL 2009-10	ORIGINAL BUDGET 2010-11	ESTIMATED ACTUAL 2010-11	RECOMMENDED 2011-12
<b>Revenues:</b>				
Interest Income	\$ -	-	-	-
Re-use Monies - Small Business Loans	-	-	-	-
Program Income Grant Funding	-	-	-	300,000
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>300,000</u>
<b>Expenditures:</b>				
Administrative Expenses - HOME Program	\$ -	-	-	52,000
Loans - HOME Program	-	-	-	248,000
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>300,000</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	-
Beginning Fund Balance	-	-	-	-
Less:				
Deferred Revenue - Revolving Fund Available	-	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Note:** The City of Auburn HOME Fund was awarded a \$800,000 grant effective in April 2011.

**City of Auburn**  
**Fiscal Year 2011-12 Recommended Budget**  
**Solid Waste Management Funds (Funds 68 / 69)**

	<b>ACTUAL 2009-10</b>	<b>ORIGINAL BUDGET 2010-11</b>	<b>ESTIMATED ACTUAL 2010-11</b>	<b>RECOMMENDED 2011-12</b>
<b>Revenues:</b>				
Intergovernmental Revenues (Fund 68)	\$ 5,000	5,000	5,000	5,000
Franchise Fees (Fund 69)	42,258	50,000	43,000	43,000
Interest	27,458	30,000	13,000	13,000
Transfers-In from Other Funds	-	-	-	-
<i>Total:</i>	<u>\$ 74,716</u>	<u>85,000</u>	<u>61,000</u>	<u>61,000</u>
<b>Expenditures:</b>				
Insurance Expense	\$ 34,700	35,000	36,000	30,000
Contractual Expenses	216,799	150,000	160,000	150,000
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Salary Reimbursements	505	2,500	1,000	1,000
<i>Total:</i>	<u>\$ 252,004</u>	<u>187,500</u>	<u>197,000</u>	<u>181,000</u>
Excess (deficit) of revenues over expenditures	\$ (177,288)	(102,500)	(136,000)	(120,000)
Beginning Fund Balance	1,238,679	1,061,391	958,891	822,891
Ending Fund Balance	<u>\$ 1,061,391</u>	<u>958,891</u>	<u>822,891</u>	<u>702,891</u>
Less:				
Reserve for Landfill Closure (Restricted)	<u>\$ 1,003,830</u>	<u>850,000</u>	<u>752,000</u>	<u>500,000</u>
Unrestricted Fund Balance	<u>\$ 57,561</u>	<u>108,891</u>	<u>70,891</u>	<u>202,891</u>

**Notes:**

Fund 68 is used to account for recycling programs funded by State grants

Fund 69 is used to account for program expenses related to the City's closed landfill located at the Auburn Municipal Airport

**City of Auburn**  
**Fiscal Year 2011-12 Recommended Budget**  
**Facilities and Equipment Plan Fund (Fund 91)**

	<b>ACTUAL 2009-10</b>	<b>ORIGINAL BUDGET 2010-11</b>	<b>ESTIMATED ACTUAL 2010-11</b>	<b>RECOMMENDED 2011-12</b>
<b>Revenues:</b>				
Development Impact Fees	\$ 55,226	15,000	31,295	15,000
Interest Income	1,219	900	900	900
Other Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
<i>Total:</i>	<u>\$ 56,445</u>	<u>15,900</u>	<u>32,195</u>	<u>15,900</u>
<b>Expenditures:</b>				
Administrative Expense	\$ 70	250	250	250
Contractual Expenses	-	-	-	-
Debt Service	96,858	-	-	-
Capital Outlay - Building Department	-	-	-	13,000
Capital Outlay - Police Department	-	-	-	-
Capital Outlay - Fire Department	13,644	13,000	34,000	-
Capital Outlay - Public Works Department	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 110,572</u>	<u>13,250</u>	<u>34,250</u>	<u>13,250</u>
Excess (deficit) of revenues over expenditures	\$ (54,127)	2,650	(2,055)	2,650
Beginning Fund Balance	96,976	42,849	42,849	40,794
Ending Fund Balance	<u>\$ 42,849</u>	<u>45,499</u>	<u>40,794</u>	<u>43,444</u>

**City of Auburn**  
**Fiscal Year 2011-12 Recommended Budget**  
**Fire Department Equipment Fund (Fund 63)**

	<b>ACTUAL 2009-10</b>	<b>ORIGINAL BUDGET 2010-11</b>	<b>ESTIMATED ACTUAL 2010-11</b>	<b>RECOMMENDED 2011-12</b>
<b>Revenues:</b>				
CDF Reimbursements for Equipment Use	\$ 17,035	5,000	2,272	5,000
Other Revenues	-	-	-	-
<i>Total:</i>	<u>\$ 17,035</u>	<u>5,000</u>	<u>2,272</u>	<u>5,000</u>
<b>Expenditures:</b>				
Administrative Expenses	\$ -	-	-	-
Services and Supplies	4,020	5,000	1,565	-
Capital Outlay - Fire Equipment	21,155	16,000	41,364	15,000
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 25,175</u>	<u>21,000</u>	<u>42,929</u>	<u>15,000</u>
Excess (deficit) of revenues over expenditures	\$ (8,140)	(16,000)	(40,657)	(10,000)
Beginning Fund Balance	96,851	88,711	88,711	48,054
Ending Fund Balance	<u>\$ 88,711</u>	<u>72,711</u>	<u>48,054</u>	<u>38,054</u>

**City of Auburn**  
**Fiscal Year 2011-12 Recommended Budget**  
**Auburn School Relocation / Park Preserve Funds (Fund 29)**

	<u>ACTUAL</u> <u>2009-10</u>	<u>ORIGINAL</u> <u>BUDGET</u> <u>2010-11</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2010-11</u>	<u>RECOMMENDED</u> <u>2011-12</u>
<b>Revenues:</b>				
Grant Revenues	\$ 26,687	50,000	80,131	-
Interest	(826)	-	-	-
Gain on Disposal of Asset	-	-	-	-
Miscellaneous Revenues	-	-	-	396,378
<i>Total:</i>	<u>\$ 25,861</u>	<u>50,000</u>	<u>80,131</u>	<u>396,378</u>
<b>Expenditures:</b>				
Administrative Expense	\$ 360	-	-	-
Capital Projects	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 360</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 25,501	50,000	80,131	396,378
Beginning Fund Balance	(502,010)	(476,509)	(476,509)	(396,378)
Ending Fund Balance	<u>(476,509)</u>	<u>(426,509)</u>	<u>(396,378)</u>	<u>-</u>

**Capital Expenditure Detail**

	<u>ACTUAL</u> <u>2009-10</u>	<u>ORIGINAL</u> <u>BUDGET</u> <u>2010-11</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2010-11</u>	<u>RECOMMENDED</u> <u>2011-12</u>
<b>Capital Expenditures</b>				
62029 - AUSD Park Preserve Project	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Auburn**  
**Fiscal Year 2011-12 Recommended Budget**  
**Auburn Urban Development Authority Debt Service Fund (Fund 33)**

	<b>ACTUAL 2009-10</b>	<b>ORIGINAL BUDGET 2010-11</b>	<b>ESTIMATED ACTUAL 2010-11</b>	<b>RECOMMENDED 2011-12</b>
<b>Revenues:</b>				
Interest Income	\$ -	-	-	-
Other Income	-	-	-	-
Transfers In - AUDA Bonds Issued	325,902	339,000	335,937	339,000
<i>Total:</i>	<u>\$ 325,902</u>	<u>339,000</u>	<u>335,937</u>	<u>339,000</u>
<b>Expenditures:</b>				
Administrative Expenses	\$ -	-	-	-
Services and Supplies	-	-	-	-
Debt Service	338,404	339,000	335,937	339,000
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 338,404</u>	<u>339,000</u>	<u>335,937</u>	<u>339,000</u>
Excess (deficit) of revenues over expenditures	\$ (12,502)	-	-	-
Beginning Fund Balance	351,502	339,000	339,000	339,000
Ending Fund Balance	<u>\$ 339,000</u>	<u>339,000</u>	<u>339,000</u>	<u>339,000</u>

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RESOLUTION NO. 11-  
RESOLUTION APPROVING 2011-12 FISCAL YEAR BUDGET

-----

THE CITY COUNCIL OF THE CITY OF AUBURN DOES HEREBY RESOLVE:

That the City Council of the City of Auburn does hereby authorize and adopt the 2011-12 Fiscal Year budgets for the City's General, Enterprise, Capital Projects, Debt Service, and Special Revenue Funds and does hereby authorize the funding and expenditures set forth therein. The revenue estimates and expenditure appropriations authorized for said funds are summarized in the Fiscal Year 2011-12 Proposed Budget. Copies of these budget documents are available for review at the Office of the City Clerk and in the Administrative Services Department.

DATED: June 27, 2011

\_\_\_\_\_  
William W. Kirby, MD, Mayor

ATTEST:

\_\_\_\_\_  
Joseph G. R. Labrie, City Clerk

I, Joseph G. R. Labrie, City Clerk of the City of Auburn, hereby certify that the foregoing resolution was duly passed at a regular meeting of the City Council of the City of Auburn held on the 27<sup>th</sup> day of June 2011 by the following vote on roll call:

Ayes:  
Noes:  
Absent:

\_\_\_\_\_  
Joseph G. R. Labrie, City Clerk



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RESOLUTION NO. 11-  
RESOLUTION ESTABLISHING A GENERAL FUND CASH RESERVE IN THE  
AMOUNT OF \$2,689,851 AS SUMMARIZED IN THE FISCAL YEAR 2011-12  
PROPOSED BUDGET

-----  
THE CITY COUNCIL OF THE CITY OF AUBURN DOES HEREBY RESOLVE:

That the City Council of the City of Auburn does hereby establish a  
General Fund cash reserve in the amount of \$2,689,851 as summarized in the  
Fiscal Year 2011-12 Proposed Budget.

DATED: June 27, 2011

\_\_\_\_\_  
William W. Kirby, MD, Mayor

ATTEST:

\_\_\_\_\_  
Joseph G. R. Labrie, City Clerk

I, Joseph G. R. Labrie, City Clerk of the City of Auburn, hereby certify  
that the foregoing resolution was duly passed at a regular meeting of the City  
Council of the City of Auburn held on the 27<sup>th</sup> day of June 2011 by the  
following vote on roll call:

Ayes:  
Noes:  
Absent:

\_\_\_\_\_  
Joseph G. R. Labrie, City Clerk

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